

Clerk
U. S. District Court
Southern District of Ohio
Potter Stewart Courthouse, Room 103
100 East Fifth Street
Cincinnati, Ohio 45202

Certified Receipt. #:
7002-0510-0004-5174-2176

Case #: 1:01 CV 541

Original-Certified-Partial Summary
Judgment

Certified-Copy of Original Inspector
General Acknowledgment

Copy-UCC 1 Indiana

Copy-UCC 3 Indiana

Copy-UCC 1 Ohio

Copy-UCC 3 Ohio

Documents named above and attached hereto and marked accordingly, are
Accepted For Value and Returned for Value to Settle and Close all Form 1040 Type Tax
Matters, for Buford F. Houck, Intervener, without controversy using my exemption
according to Public Policy H. J. R. 192.

As Good As Aval.

Buford F. Houck, Intervener
Buford F. Houck, Intervener

NOTARY

Signed before me this 25th day of March
2005, by Buford F. Houck, who is personally known to me or has produced valid
identification.

Seal

Debbie Perry
Notary Public

DEBBIE PERRY
Notary Public, State of Ohio
My commission expires March 4, 2007
My Commission Expires

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

United States of America,

Plaintiff,

v.

Buford F. Houck, *et al*,

Defendants.

Case No. 1:01cv541

Judge Michael H. Watson

I certify that this is a
true and correct copy of the
original filed in my Office
on 3-7-05
JAMES BONINI, CLERK
BY: Michael J. Bonini
Deputy Clerk
DATE: 3-21-05

ORDER ADOPTING MAGISTRATE JUDGE'S
REPORT AND RECOMMENDATION

Before the Court is the October 5, 2004 Magistrate Judge's Report and Recommendation (Doc. 64) regarding Plaintiff's Motion for Partial Summary Judgment (Doc. 62).

The parties were given proper notice pursuant to 28 U.S.C. § 636(b)(1)(C), including notice that the parties would waive further appeal if they failed to file objections to the Report and Recommendation in a timely manner. See *United States v. Walters*, 638 F.2d 947 (6th Cir. 1981). To date, no objections to the October 5, 2004 Magistrate Judge's Report and Recommendation have been filed.

Upon *de novo* review of this matter, pursuant to 28 U.S.C. § 636, the Court finds no error in the Magistrate Judge's Report and Recommendation. Accordingly, the October 5, 2004, Magistrate Judge's Report and Recommendation is hereby **ADOPTED**. Plaintiff's Motion for Partial Summary Judgment (Doc. 62) is **GRANTED**. Plaintiff is entitled to

ACCEPTED FOR VALUE RETURNED FOR
VALUED FOR SETTLEMENT AND CLOSURE BY
WAY OF THE EXEMPTION AS CONSIDERATION
AS GOOD AS AN X
DATE 1-28-05 BY 267280
EMPLOYER ID 267280

Interviewer
Secured Party
Creditor

recover \$410,777.58, including interest and penalties, plus statutory interest that continues to accrue, from Defendant Burford F. Houck, for the IRS tax assessments against him for 1986, 1987, 1988, 1990, 1991, 1992, 1993, and 1994.

Also before this Court is Plaintiff's Motion to Amend the Scheduling Order (Doc. 68). Plaintiff states that this Court granted the Plaintiff until November 22, 2004 to file a dispositive motion or move this Court for a trial date. Plaintiff is now seeking until thirty days after the ruling on the Magistrate's R&R. For good cause shown, Plaintiff's Motion to Amend (Doc. 68) is hereby **GRANTED**. Plaintiff shall file any dispositive motion to foreclose its federal tax liens thirty (30) days from entry of this Order.

Interposed Party Creditor
Plaintiff

ACCEPTED FOR VALUE, RETURNED FOR
VALUE FOR SETTLEMENT AND POSSESSION BY
WAY OF THE EXEMPTION AS CONSIDERATION
AS GOOD AS AVAL X *Burford F. Houck*
DATE *March 25 2005*
EMPLOYER ID# *288267200*

MH Watson
Michael H. Watson
United States District Judge

Orders on Motions

1:01-cv-00541-MHW-TSB USA v. Houck, et al

U.S. District Court

Southern District of Ohio

Notice of Electronic Filing

The following transaction was received from ba, entered on 3/4/2005 at 2:20 PM EST and filed on 3/4/2005

Case Name: USA v. Houck, et al

Case Number: 1:01-cv-541

Filer:

Document Number: 69

Docket Text:

ORDER adopting Report and Recommendations re [64] Report and Recommendations; Plaintiff is entitled to recover \$410,777.58, including interest and penalties, plus statutory interest that continues to accrue, from Defendant Burford F. Houck, for the IRS tax assessments against him for 1987, 1988, and 1990-1994; granting [68] Motion to Amend/Correct the Scheduling Order for 30 days from the entry of this Order permitting Plaintiff to file any dispositive motions to foreclose its federal tax liens (ba,)

The following document(s) are associated with this transaction:

Document description: Main Document

Original filename: n/a

Electronic document Stamp:

[STAMP dcecfStamp_ID=1040326259 [Date=3/4/2005] [FileNumber=547528-0]
[2308b861473e79128d6ec162156baf96ef227def037db5937dbf9e965e0e1c494a060
b9307735fe5102066180ea197acc615e969751005cbfd2ced0eab789217]]

1:01-cv-541 Notice will be electronically mailed to:

Alejandro L Bertoldo alejandro.l.bertoldo@usdoj.gov, northern.taxcivil@usdoj.gov

Lara E Ewens lara.ewens@usdoj.gov

Jan Martin Holtzman jan.holtzman@usdoj.gov,
karen.kruetzkamp@usdoj.gov; maryjo.massie@usdoj.gov; civ.ecfohscin@usdoj.gov

1:01-cv-541 Notice will be delivered by other means to:

Ben Houck Estates
1739 Kevin Street
Ironton, OH 45638

William L Comer



OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY

WASHINGTON, D.C. 20220

FEB 16 2005

Buford F. Houck
PO Box 789
Ironton, OH 45638-0789

Complaint Number: 2005-0145

Dear Mr. Houck:

This is in response to your letter to the Office dated February 2, 2005, which forwards your request for "chargeback to the Personal Treasury Account" as an "exchange for the tax exemption priority" in order to secure for "registration for the priority exchange for the tax exemption to discharge the public debt." *Handwritten: AS GOOD AS AVAL*

As the information you provided concerns the Internal Revenue Service and federal taxation issues, we are forwarding it to the Treasury Inspector General for Tax Administration, which has jurisdiction in these matters, at the following address:

Grace Sutton, ASAIC
Complaint Management Division
Treasury Inspector General
for Tax Administration
1125 15th Street, NW
Room 700-A
Washington, DC 20005

Please send any additional correspondence regarding this matter to that address. We thank you for your consideration

Sincerely,

Nick D. Swanstrom
Assistant Inspector General
for Investigations

February 4, 2005

Taxpayer Advocate
Department of the Treasury
Internal Revenue Service
1500 Pennsylvania Avenue, N.W.
Washington, D. C. 20220

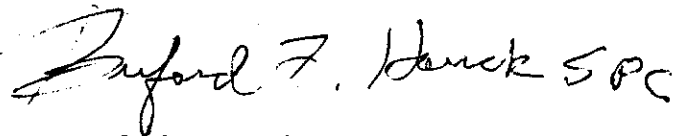
Re: Buford F. Houck
S.S. #: 288-26-7280
Secured Party Creditor #: D95417116

Dear Advocate:

Please forward printout copies of Debtor's balance owed on each year, for 1985 through 1995, as shown on the TaxPayer Advocate Scope.

I have enclosed a self addressed, stamped envelope for your convenience.

Sincerely,

A handwritten signature in cursive script that reads "Buford F. Houck" followed by the initials "SPC".

Buford F. Houck
Secured Party Creditor
c/o: P. O. Box 789
Ironton, Ohio 45638

Indiana Secretary of State
 Filing Number: 200500001139394
 Filing Date : 02/03/2005 17:30:00

UCC FINANCING STATEMENT AMENDMENT
 FOLLOW INSTRUCTIONS (front and back) CAREFULLY

A. NAME & PHONE OF CONTACT AT FILER [optional]

CSC-JEFF

B. SEND ACKNOWLEDGEMENT TO: (Name and Address)

Corporation Service Company
 P. O. Box 2969
 Springfield, Illinois 62708
 Attn: Ms. Tammy Fisher

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1a. INITIAL FINANCING STATEMENT FILE #

200500000317694

1b. This FINANCING STATEMENT AMENDMENT is
 to be filed (for record) (or recorded) in the
☐ REAL ESTATE RECORDS.

2. ☐ TERMINATION: Effectiveness of the Financing Statement identified above is terminated with respect to security interest(s) of the Secured Party authorizing this Termination Statement.

3. ☐ CONTINUATION: Effectiveness of the Financing Statement identified above with respect to security interest(s) of the Secured Party authorizing this Continuation Statement is continued for the additional period provided by applicable law.

4. ☐ ASSIGNMENT (full or partial): Give name of assignee in item 7a or 7b and address of assignee in item 7c; and also give name of assignor in item 9.

5. AMENDMENT (PARTY INFORMATION): This Amendment affects ☐ Debtor or ☐ Secured Party of record. Check only one of these two boxes.

Also check one of the following three boxes and provide appropriate information in items 6 and/or 7.

☐ CHANGE name and/or address: Give current record name in item 6a or 6b; also give new name (if name change) in item 7a or 7b and/or new address (if address change) in item 7c. ☐ DELETE name: Give record name to be deleted in item 6a or 6b. ☐ ADD name: Complete item 7a or 7b, and also item 7c; also complete items 7d-7g (if applicable).

6. CURRENT RECORD INFORMATION:

6a. ORGANIZATION'S NAME

OR HOUCK, BUFORD F.

6b. INDIVIDUAL'S LAST NAME

FIRST NAME

MIDDLE NAME

SUFFIX

7. CHANGED (NEW) OR ADDED INFORMATION:

7a. ORGANIZATION'S NAME

OR 7b. INDIVIDUAL'S LAST NAME

FIRST NAME

MIDDLE NAME

SUFFIX

7c. MAILING ADDRESS

CITY

STATE

POSTAL CODE

COUNTRY

7d. TAX ID #: SSN OR EIN

ADDL. INFO RE
 ORGANIZATION
 DEBTOR

7e. TYPE OF ORGANIZATION

7f. JURISDICTION OF ORGANIZATION

7g. ORGANIZATIONAL ID #, if any

☐ NONE

8. AMENDMENT (COLLATERAL CHANGE): check only one box.

Describe collateral ☐ deleted or ☒ added, or give entire ☐ restated collateral description, or describe collateral ☐ assigned.

Debtor acknowledges: 1) Debtor has received from Secured Party an Asset identified as foreign bill of exchange #: BFH112502, valued at \$1,098,000.00, dated 11-25-02. 2) Debtor is now further indebted to Secured Party for the value of said asset which is established as a registered security via the filing of this UCC-3 Amendment. 3) Debtor pledges to deliver the settlement statement Debtor will receive from its creditor when said Asset is delivered to the creditor. (Name of creditor) at Address of creditor) and the associated account #: 288267280, is amended to reflect the receipt of said Asset, and 4) Debtor pledges to deliver the original note for said account, to the Secured Party, when it is returned to the Debtor from its creditor.

9. NAME OF SECURED PARTY OF RECORD AUTHORIZING THIS AMENDMENT (name of assignor, if this is an Assignment). If this is an Amendment authorized by a Debtor which adds collateral or adds the authorizing Debtor, or if this is a Termination authorized by a Debtor, check here ☒ and enter name of DEBTOR authorizing this Amendment.

9a. ORGANIZATION'S NAME

OR HOUCK, BUFORD F.

9b. INDIVIDUAL'S LAST NAME

FIRST NAME

MIDDLE NAME

SUFFIX

10. OPTIONAL FILER REFERENCE DATA

IN-SOS

180633-5KAA

FILING OFFICE COPY - NATIONAL UCC FINANCING STATEMENT AMENDMENT (FORM UCC3) (REV. 07/29/98)

Indiana Secretary of State
Filing Number: 200500000317694
Filing Date : 01/07/2005 17:30:00

UCC FINANCING STATEMENT
FOLLOW INSTRUCTIONS (front and back) CAREFULLY

A. NAME & PHONE OF CONTACT AT FILER (optional)
CSC - Jeff

B. SEND ACKNOWLEDGEMENT TO: (Name and Address)
Corporation Service Company
PO Box 2969
Springfield, Illinois 62708
Attn: Tammy Fisher

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (1a or 1b) - do not abbreviate or combine names

1a. ORGANIZATION'S NAME HOUCK, BUFORD F.						
OR	1b. INDIVIDUAL'S LAST NAME		FIRST NAME	MIDDLE NAME	SUFFIX	
1c. MAILING ADDRESS P. O. BOX 789			CITY IRONTON	STATE OH.	POSTAL CODE 45638	COUNTRY US
1d. TAX ID #: SSN OR EIN 288267280	ADDL INFO RE ORGANIZATION DEBTOR	1e. TYPE OF ORGANIZATION BUSINESS	1f. JURISDICTION OF ORGANIZATION OH.	1g. ORGANIZATIONAL ID #, if any 288-26-7280 <input type="checkbox"/> NONE		

2. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (2a or 2b) - do not abbreviate or combine names

2a. ORGANIZATION'S NAME HOUCK, BEN, ESTATES						
OR	2b. INDIVIDUAL'S LAST NAME		FIRST NAME	MIDDLE NAME	SUFFIX	
2c. MAILING ADDRESS C/O 1739 KEVIN STREET			CITY IRONTON	STATE OH.	POSTAL CODE 45638	COUNTRY US
2d. TAX ID #: SSN OR EIN	ADDL INFO RE ORGANIZATION DEBTOR	2e. TYPE OF ORGANIZATION TRUST	2f. JURISDICTION OF ORGANIZATION OH.	2g. ORGANIZATIONAL ID #, if any 31-6261889 <input type="checkbox"/> NONE		

3. SECURED PARTY'S NAME (or NAME of TOTAL ASSIGNEE of ASSIGNOR S/P) - insert only one secured party name (3a or 3b)

3a. ORGANIZATION'S NAME						
OR	3b. INDIVIDUAL'S LAST NAME Houck		FIRST NAME Buford	MIDDLE NAME Franklin	SUFFIX	
3c. MAILING ADDRESS c/o: 1739 Kevin Street			CITY Irononton	STATE OH.	POSTAL CODE 45638	COUNTRY USA

4. This FINANCING STATEMENT covers the following collateral:

This property, now owned and hereafter acquired, includes, but is not limited to: proceeds, products, accounts and fixtures from crops, mine head, well head, with transmitting utilities, etc., rent, wages, all income, land, mineral, water and air rights, cottages, house(s), buildings, bank accounts, bank deposit box(s) and the contents therein, savings account(s), retirement plans, stocks, bonds, securities, benefits from trusts, inheritances gotten and to be gotten, inventory of any source, all machinery either farm or industrial, livestock, livestock equipment, vehicles, auto(s), truck(s), 4 wheeler(s), all boats and water craft, aircraft, motor homes, 5th wheel trailer(s), mobile home(s), Jewelv, wedding bands and/or rings, watch(s), all household goods, appliances, any type of furniture, kitchen utensils, cooking utensils, radio(s), television(s), computer(s), music instrument(s), antiques, sport equipment, rifle(s), gun(s), and any other type of property held for my benefit by myself or by others.

Any property not specifically listed, named or listed by make, model, serial number, etc. is included as the same.
Dated: 12-28-04.

5. ALTERNATIVE DESIGNATION (if applicable): ☐ LESSEE/LESSOR ☐ CONSIGNEE/CONSIGNOR ☐ BAILEE/BAILOR ☒ SELLER/BUYER ☐ AG LIEN ☐ ON-UCC FILING

6. ☐ This FINANCING STATEMENT is to be filed (for record) (or recorded) in the REAL ESTATE RECORDS. Attach Addendum (if applicable) 7. Check to REQUEST SEARCH REPORT(S) on Debtor(s) (optional) ☐ All Debtors ☐ Debtor 1 ☐ Debtor 2

8. OPTIONAL FILER REFERENCE DATA

IN-505

126316-1 BAH

Doc ID --> 200320401562

Filed at Ohio Secretary of State 07/22/2003 09:00 AM FILE# OH00066523793

LexisNexis Document Solutions
P.O. Box 2969
Springfield, IL 62708



1790873-8

08

Debtor: HOUCK, BUFORD P.
Jr.: Secretary of State, OH

(PM N) (CA)

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S EXACT FULL LEGAL NAME (Print only the debtor name (S, M, or JR) - Do not abbreviate or use initials)			
HOUCK, BUFORD P.			
ON THE DEBTOR'S CURRENT NAME		STATE	
OH		45638	
CITY		COUNTY	
IRONTON		OH	
PO BOX 789		288-26-7280	
288267280		BUSINESS	
OH		288-26-7280	
2. SECURED PARTY'S EXACT FULL LEGAL NAME (Print only the secured party name (S, M, or JR) - Do not abbreviate or use initials)			
HOUCK, SEN ESTATES			
ON THE SECURED PARTY'S CURRENT NAME		STATE	
OH		45638	
CITY		COUNTY	
IRONTON		OH	
1739 KEVIN ST.		31-6261889	
TRUST		OH	
3. SECURED PARTY'S NAME BY TYPE OF INSTRUMENT (Print only the secured party name (S, M, or JR) - Do not abbreviate or use initials)			
HOUCK, BETTY			
ON THE SECURED PARTY'S CURRENT NAME		STATE	
OH		45638	
CITY		COUNTY	
IRONTON		OH	
1739 KEVIN ST.		31-6261889	

Being Lot Number Twenty-Four (24) in a subdivision identified as Sedgwick Meadows, continuation of Green Valley Estates, as shown on the recorded plat thereof in Plat Book 5, pages 240 and 241 of the Plat Records of Lawrence County, Ohio

Filed at Ohio Secretary of State 12/06/2004 09:00 AM FILE# 20043420610

UCC FINANCING STATEMENT AMENDMENT
FOLLOW INSTRUCTIONS (front and back) CAREFULLY

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. SEND ACKNOWLEDGEMENT TO: (Name and Address)

Lee Dixon
145 Baker Street
Marion OH 43302

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1a. INITIAL FINANCING STATEMENT FILE #

OH00066523793

1b. The FINANCING STATEMENT AMENDMENT is to be filed (for record) or recorded in the REAL ESTATE RECORDS.

2. ☐ **TERMINATION:** Effectiveness of the Financing Statement identified above is terminated with respect to security interest(s) of the Secured Party authorizing this Termination Statement.3. ☐ **CONTINUATION:** Effectiveness of the Financing Statement identified above with respect to security interest(s) of the Secured Party authorizing this Continuation Statement is continued for the additional period provided by applicable law.4. ☐ **ASSIGNMENT (full or partial):** Give name of assignee in item 7a or 7b and address of assignee in item 7c; and also give name of assignor in item 9.5. **AMENDMENT (PARTY INFORMATION):** This Amendment affects ☒ Debtor or ☐ Secured Party of record. Check only one of these two boxes.

Also check one of the following three boxes and provide appropriate information in items 6 and/or 7.

☐ **CHANGE name and/or address:** Give current record name in item 6a or 6b; also give new name (if name changes) in item 7a or 7b and/or new address (if address changes) in item 7c. ☐ **DELETE name:** Give record name to be deleted in item 6a or 6b. ☐ **ADD name:** Complete item 7a or 7b, and also item 7c; also complete items 7d-7e (if applicable).6. **CURRENT RECORD INFORMATION:**

6a. ORGANIZATION'S NAME

HOUCK, BUFORD F.

OR

6b. INDIVIDUAL'S LAST NAME

FIRST NAME

MIDDLE NAME

SUFFIX

7. **CHANGED (NEW) OR ADDED INFORMATION:**

7a. ORGANIZATION'S NAME

OR

7b. INDIVIDUAL'S LAST NAME

FIRST NAME

MIDDLE NAME

SUFFIX

7c. MAILING ADDRESS

CITY

STATE

POSTAL CODE

COUNTRY

7d. TAX ID #: SSN OR EIN

ADD. INFO RE ORGANIZATION DEBTOR

7e. TYPE OF ORGANIZATION

7f. JURISDICTION OF ORGANIZATION

7g. ORGANIZATIONAL ID #, if any

☐ NONE8. **AMENDMENT (COLLATERAL CHANGE):** check only one box.Describe collateral ☐ deleted or ☒ added, or give entire ☐ restated collateral description, or describe collateral ☐ assigned.

Debtor acknowledges: 1) Debtor has received from Secured Party an Asset identified as foreign bill of exchange #: BFH112502, valued at \$1,098,000.00, dated 11-25-02. 2) Debtor is now further indebted to Secured Party for the value of said asset which is established as a registered security via the filing of this UCC-3 Amendment. 3) Debtor pledges to deliver the settlement statement Debtor will receive from its creditor when said Asset is delivered to the creditor. (Name of creditor) at Address of creditor) and the associated account #: 288267280, is amended to reflect the receipt of said Asset, and 4) Debtor pledges to deliver the original note for said account, to the Secured Party, when it is returned to the Debtor from its creditor.

9. **NAME OF SECURED PARTY OF RECORD AUTHORIZING THIS AMENDMENT** (name of assignor, if this is an Assignment). If this is an Amendment authorized by a Debtor which adds collateral or adds the authorizing Debtor, or if this is a Termination authorized by a Debtor, check here ☒ and enter name of DEBTOR authorizing this Amendment.

9a. ORGANIZATION'S NAME

HOUCK, BUFORD F.

OR

9b. INDIVIDUAL'S LAST NAME

FIRST NAME

MIDDLE NAME

SUFFIX

10. **OPTIONAL FILER REFERENCE DATA**

Betty Jean Houch Secured Party, Creditor

FILING OFFICE COPY - NATIONAL UCC FINANCING STATEMENT AMENDMENT (FORM UCC3) (REV. 07-29-98)

37110.2 LRI